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(1926-1998)

January 6, 2003

Thomas C. Nash, Associate Regional Counsel
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
Region 5
77 West Jackson Boulevard
Chicago, IL 60604-3590

**RE: Chemical Recovery Systems Site (CRS Site) in Elyria, Ohio
Quality Synthetic Rubber, Inc.
CERCLA Section 122(g)(4) De Minimis
Contributor Administrative Order on Consent**

Dear Mr. Nash:

In response to your December 20, 2002 letter to me, enclosed is the signature page, for the above-referenced order, signed and dated by a representative of Quality Synthetic Rubber, Inc. ("QSR"). QSR agrees that it will pay the sum of Five Hundred Dollars (\$500) and become a party to the de minimus settlement, thereby resolving QSR's liability at the above-referenced site.

Please contact me if you have any questions. In accordance with your instructions, the payment will be sent after you have sent notice that the payment should be made.

Very truly yours,

Michael S. Urban

MSU/mbg
cc: Philip Smith
Enclosure
6246-106 nash letter.doc

THE UNDERSIGNED RESPONDENT enters into this Consent Order in the matter of Docket Number: _____, relating to the Chemical Recovery Systems Site in Elyria, Ohio.

FOR RESPONDENT: Quality Synthetic Rubber, Inc.
[Name]

P.O. Box 1030
1700 Highland Avenue
Twinsburg, Ohio 44087
[Address]

By: Philip A. Smith
[Name] Philip Smith
Title: Chief Operating Officer

Jan 3, 2003
[Date]